

# Wayne Hostels Holding Inc

Executive Director / CEO

EIN 222279162  
 NY · NTEE P72Z  
 FY ending 2024-12-31  
 June 9, 2026

This analysis benchmarks the total compensation of **David C Calhoun, Executive Director / CEO** (\$19,703) against **every comparable organization** that fit the selection criteria — **580** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **34<sup>th</sup>** percentile of comparable organizations within the typical range

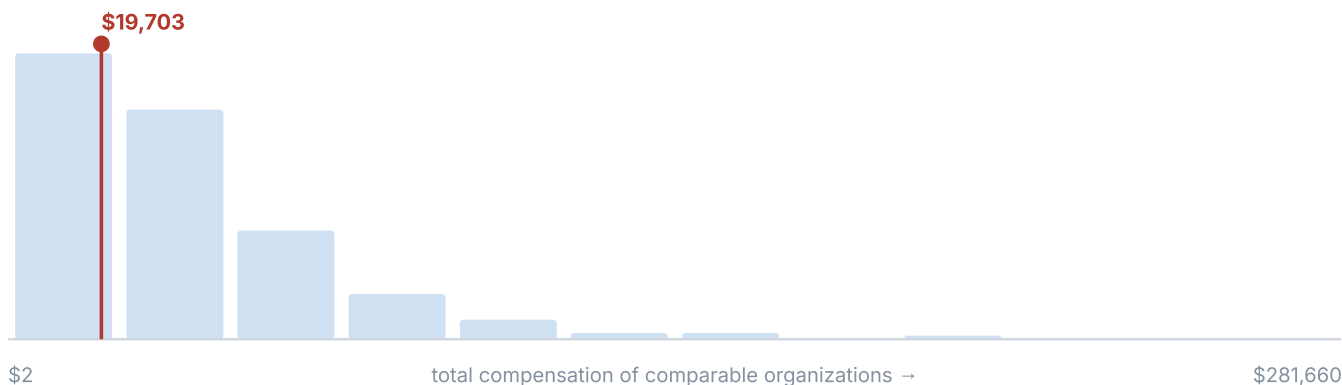
**Benchmarked executive:** David C Calhoun — reported title “Chief Executive Officer”, a **direct title match** to the Executive Director / CEO role.

## How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (P72Z).
BUDGET	Total revenue between \$59,017 and \$132,129 — 0.67x to 1.50x the subject's \$88,086 (the band tightens as size grows).
GEOGRAPHY	Same NTEE major group (P), nationwide + budget 0.67–1.5x revenue.

**580** organizations qualified on sector, size, and geography → **580** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$7,137	\$15,619	\$29,825	\$51,102	\$74,251	\$19,703
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## ● Comparable organizations

Each figure is Form 990 Part VII columns D + F (reportable pay plus other compensation and benefits; column F may include amounts from related organizations), normalized to NY cost of living (BEA RPP, 2023) and to its filing year (CPI-U); the reported amount is on each linked 990.

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Hope For Grieving Families</a>	VA	\$88,080	Executive Director	\$47,917	<b>\$51,200</b>	2024
<a href="#">Honor Bound Foundation Inc</a>	CT	\$88,313	President	\$74,983	<b>\$77,803</b>	2024
<a href="#">Community And Seasoned Citizens Inc</a>	OH	\$88,363	Trustee	\$3,432	<b>\$4,023</b>	2024
<a href="#">Blue Water Residential Nonprofit</a>	MI	\$87,761	Executive Director	\$8,971	<b>\$10,247</b>	2024
<a href="#">Manna Cafe Ci</a>	VA	\$88,530	President	\$29,548	<b>\$31,573</b>	2024
<a href="#">United Helpers Residence Inc</a>	NY	\$87,550	Chief Executive Officer	\$21,503	<b>\$22,138</b>	2023
<a href="#">International Leadership Training</a>	MO	\$87,360	Director	\$38,666	<b>\$45,321</b>	2024
<a href="#">Selflessservice Inc</a>	PA	\$87,194	Executive Di	\$28,800	<b>\$32,723</b>	2023
<a href="#">Valley Of The Sun School Properties One</a>	AZ	\$88,981	Board Member	\$18,515	<b>\$19,705</b>	2024
<a href="#">New American Community Lending</a>	MD	\$89,017	President & Ceo	\$40,592	<b>\$43,238</b>	2023
<a href="#">Mary's House Ministry Alliance For</a>	SC	\$89,055	Chairman	\$4,200	<b>\$4,849</b>	2024
<a href="#">Helping The Behaviorally Challenging</a>	CA	\$89,112	President And Ceo	\$30,000	<b>\$28,668</b>	2024
<a href="#">Jm Murray Foundation Inc</a>	NY	\$86,855	Treasurer	\$16,590	<b>\$16,590</b>	2024
<a href="#">Juan Diez Rancheros</a>	IA	\$86,839	Pres/exec Dir	\$47,537	<b>\$57,601</b>	2024
<a href="#">Parenting Resource Center Of East</a>	TX	\$89,394	Executive Dir.	\$40,392	<b>\$44,714</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Winchester-frederick-clark Faith</a>	VA	\$86,677	Executive Di	\$32,656	<b>\$35,925</b>	2023
<a href="#">Residential Resources For The</a>	OH	\$86,668	Treasurer	\$3,033	<b>\$3,661</b>	2023
<a href="#">True Community Development Corporation</a>	NY	\$86,648	Executive Director	\$33,150	<b>\$34,129</b>	2023
<a href="#">African Resource Center Of West Michigan</a>	MI	\$89,560	Executive Director	\$60,240	<b>\$68,809</b>	2024
<a href="#">Assist - Flathead Valley</a>	MT	\$86,611	System Ceo	\$37,517	<b>\$46,076</b>	2023
<a href="#">Eagles Nest Foundation</a>	WA	\$86,597	Director	\$30,000	<b>\$29,724</b>	2024
<a href="#">Black Child Development Institute Colorado</a>	CO	\$86,471	Affiliate President	\$31,582	<b>\$34,503</b>	2023
<a href="#">Lincoln Road Llc</a>	ID	\$89,749	Chief Executive Officer	\$6,686	<b>\$7,871</b>	2024
<a href="#">Homes Of Care I Inc</a>	MA	\$86,316	President & Ceo/director	\$24,869	<b>\$24,731</b>	2024
<a href="#">Bishop Joseph Ministries Inter</a>	SD	\$89,921	President	\$42,000	<b>\$52,812</b>	2023

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to NY cost of living and 2024 dollars. Click any organization to verify the figure on ProPublica.

## ■ Methodology

Comparable organizations were drawn from electronically filed IRS Form 990 returns and matched on sector (NTEE code), budget (a size-adaptive revenue band that tightens as the organization grows), and geography (same-state first, broadening only when too few peers qualify); every organization within the band forms the peer set. To compare fairly across regions and years, peer compensation is normalized to NY cost of living (BEA Regional Price Parities, 2023) and to the subject's filing year (CPI-U). The figure benchmarked is Form 990 Part VII, Section A, columns D + F — reportable pay plus other compensation, benefits, and deferred amounts (column F may include amounts from related organizations) — with the chief executive matched by role. Related-organization amounts (column E) and institutional trustees are excluded. Full methodology: [peerbasis.org/methodology](https://peerbasis.org/methodology).

## ■ Sample, role match & sensitivity

**PEER COUNT** 580 organizations. Compensation range \$2–\$281,660; filing years 2022–2025.

**SIZE BASIS** Matched on total revenue (\$88,086); for reference, expenses \$41,095 and assets \$2,562,237. **Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.**

<b>ROLE MATCH</b>	David C Calhoun, reported title " <i>Chief Executive Officer</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
<b>RELATED-ORG PAY</b>	187 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
<b>OUTLIERS</b>	23 peers fall outside 1.5× the interquartile range — consider whether any reflect one-time payments (severance, deferred-comp payouts).

Sensitivity — the subject's percentile under alternative compensation definitions:

BASIS	SUBJECT PERCENTILE
Total compensation (D + F), cost-of-living + inflation adjusted — the PeerBasis default	34 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	36 <sup>th</sup>
Reportable pay only (column D), adjusted	0 <sup>th</sup>
All sources (D + E + F), adjusted	82 <sup>nd</sup>

If the percentile moves materially across these definitions, the result is sensitive to methodology choices, and the board should weigh which basis best fits its facts.

### ● Rebuttable presumption of reasonableness • 26 CFR 53.4958-6

Compensation paid by a tax-exempt organization is presumed reasonable — shifting the burden to the IRS — when three requirements are met. This report supplies the comparability data for the second. The board should record the following in its minutes *concurrently* with its decision:

#### Draft board minutes – executive compensation

1. The compensation of the Executive Director / CEO (David C Calhoun) was approved in advance by [the Board / Compensation Committee], composed of members with no conflict of interest with respect to the arrangement.
2. Prior to its determination, the authorized body obtained and relied upon appropriate comparability data, namely the PeerBasis Compensation Comparability Determination dated June 9, 2026, comparing compensation against 580 similarly situated organizations (Same NTEE major group (P), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$19,703 is reasonable (approximately the 34<sup>th</sup> percentile of comparable organizations) and documented the basis for this determination concurrently, on [date], by a vote of [\_\_ for / \_\_ against].

Sources: IRS Form 990 e-file data (apps.irs.gov); IRS Business Master File (NTEE classification). Every figure traces to an original public filing — click any organization above to verify it on ProPublica. PeerBasis is a service of Prismind Analytics; its [methodology is published](#), was commissioned for independent adversarial review, and discloses its own limitations. This report is comparability

data to support a board's good-faith determination under IRC 4958; it is not legal or tax advice. Generated by PeerBasis on June 9, 2026.